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A. Introduction

1. The Executive Director presents in this report a summary of the financial situation of the United Nations Population Fund (UNFPA) for 1999.

2. Various income and expenditure items in table 1 have been reclassified or amended in accordance with recommendations by the United Nations Board of Auditors (A/53/217) as well as with Executive Board decision 97/6 on the harmonization of the budgets of UNDP, UNICEF and UNFPA. These changes reflect the current presentation of UNFPA financial statements for the year ended 31 December 1999.

3. For comparison purposes, financial information pertaining to 1998 is also included in the text and tables of this report. Tables 11, 12 and 13 highlight financial trends for the past 10 years.

B. Overview

4. Table 1 presents a comparison of income and expenditures for 1998 and 1999. Total income for the General Fund in 1999 amounted to $254.2 million ($249.9 million for regular resources and $4.3 million for cost-sharing) and total expenditures amounted to $279.6 million ($276.2 million for regular resources and $3.4 million for cost-sharing). This resulted in an excess of expenditure over income of $25.4 million for the General Fund. Thus, after adjusting for excess expenditure in 1998 and the reduction in the level of the operational reserve of $6.0 million, UNFPA was required to draw down from the operational reserve to finance a regular resource deficit of $26.0 million. This deficit, along with a $2.4 million balance of unexpended cost-sharing resources, comprises the negative $23.6 million in unspent General Fund resources at the end of 1999.

C. Income

5. Total General Fund income for 1999 is $254.2 million, a decrease of $24.5 million (9 per cent) from the 1998 income level of $278.7 million. Total contributions, including additions and adjustments to pledges during 1999, were $249.5 million, a decrease of $21.5 million in dollar terms from the previous year (1998: $271.0 million). Table 3a includes a summary of donor pledges for 1999 as compared to 1998; table 3b includes donor pledges and payments for 1999. Of UNFPA's major donors (contributing US$1 million and over), significant increases in contributions were pledged by Japan (11 per cent), United Kingdom (15 per cent), Sweden (12 per cent), Switzerland (10 per cent), Italy (120 per cent), Belgium (8 per cent), and France (17 per cent). In addition, Finland and the Netherlands made additional substantial year-end contributions to UNFPA. The cumulative outstanding balance of unpaid pledges for 1999 and prior years is $1.5 million. Contributions for cost-sharing increased from $3.6 million in 1998 to $4.3 million in 1999 with the number of donors also increasing from 9 in 1998 to 10 in 1999 (table 3c).

6. Throughout 1999, UNFPA's cash holdings were maintained in relatively stable major currencies, such as the United States dollar. Interest income amounted to $4.4 million (1998: $5.9 million). UNFPA realized a net loss on exchange of $1.9 million, as compared with a $0.6 million net loss in 1998. In accordance with the recommendations of the Board of Auditors, net exchange losses and other miscellaneous expenditures are shown as other expenditure (table 1).

D. Programme expenditures

7. As shown in table 4, total project expenditures in 1999 were $187.2 million (1998: $216.6 million), a decrease of $29.4 million (14 per cent). United Nations agencies (including the regional commissions) executed projects amounting to $19.5 million (1998: $19.9 million), constituting 10.4 per cent of total project expenditures in 1999. Table 4 also shows the percentage breakdown of project expenditures by United Nations executing agencies for 1998 and 1999. Governments, assisted by UNFPA country offices, executed projects amounting to $59.7 million in 1999 (1998: $62.5 million), accounting for 31.9 per cent of total project expenditures in 1999, an increase over the 1998 percentage of 28.9. UNFPA-executed projects totalled $73.5 million in 1999 (1998: $99.2 million), a decrease of 25.9 per cent from the previous year. Of this amount, $16.0 million is in respect of procurement assistance undertaken on behalf of Governments, representing a 62.7 per cent decrease over 1998 ($42.9 million). This decrease is mainly a consequence of the decline in UNFPA execution in 1999. Expenditures for projects executed by non-governmental organizations (NGOs) (which includes intergovernmental institutions and other agencies) totaled $34.4 million in 1999, a decrease of 1.1 per cent from 1998 ($35.0 million), constituting 18.4 per cent of project expenditures.

8. Table 5 shows 1999 expenditures by executing agency and by major expenditure component of the project budgets. It indicates that expenditure is more or less spread evenly across the major components of personnel services, 25.8 per cent; sub-contracts, 22.2 per cent; training, 23.0 per cent and equipment and supplies, 22.3 per cent (1998: 24.4 per cent, 17.3 per cent, 21.6 per cent and 29.9 per cent, respectively).

9. Table 6 provides a breakdown of costs, by executing agency, of technical support services (TSS) and administrative and operational services (AOS) for 1999, which totaled $26.9 million (1998: $31.4 million), or 9.8 per cent of total expenditure. TSS costs amounted to $20.0 million; AOS, $6.9 million.[1]

10. Table 7 shows total project expenditures by country, region and country category for 1998 and 1999.

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[1] Total AOS costs comprise three elements: (a) reimbursements to United Nations executing agencies for support costs - $1.3 million; (b) payment of overhead charges to non-governmental organizations (NGOs) executing UNFPA-financed projects - $1.8 million; and (c) reimbursements to UNFPA for support costs ($0.8 million) and procurement services ($3.0 million) provided to government-executed projects - $3.8 million.

11. Programme expenditures, including TSS and AOS, in 1999 ($214.1 million), constituted 76.6 per cent of total expenditure (1998: $246.7 million, or 81.6 per cent of total expenditures).

E. Biennial support budget (BSB) expenditures

12. The total net BSB expenditures in 1999 amounted to $63.6 million (1998: $54.8 million). Of this amount, management and administration costs totaled $17.4 million or 6.2 per cent of total expenditures. Programme support costs amounted to $46.3 million; $34.3 million (1998: $31.2 million) was incurred by country offices and $12.0 million at headquarters (1998: $12.5 million).[2] Income to the BSB totaled $5.9 million,[3] reflecting the changes agreed to in the budget harmonization process. Tables 12 and 13 show the historical distribution of the support budget between headquarters and country offices, and between management and administration and programme support costs, respectively. An analysis of the 1999 BSB expenditure by component is contained in table 8.

F. Status of reserves

13. Operational reserve. At its thirty-eighth session in decision 91/36, the Governing Council decided that the level of the operational reserve should be set at 20 per cent of regular resources income for each year of the UNFPA work plan and that the level of the reserve would be reviewed every other year. In accordance with this decision, the operational reserve was reduced from $56 million in 1998 to $50 million in 1999. However, due to the income shortfall in 1999, UNFPA drew down from the reserve by $26.0 million, leaving a balance of $24.0 million at year end. UNFPA will restore the operational reserve to its authorized level of $50.0 million in 2000 as soon as possible. The drawdown was caused mainly by UNFPA not receiving the income expected for 1999, and information on actual income became available only rather late in the year. Budgets and expenditure ceilings that had been set on income projections were revised downwards a number of times as it became gradually clear, later in the year, that the expected resources would not materialize. While UNFPA made major efforts throughout the year to slow down expenditures to match the income, this was not achieved to the extent needed due to the very strong programme momentum in countries. At the same time, despite several donors maintaining or even increasing their contributions to UNFPA in terms of national currencies, fluctuations in exchange rates resulted in decreases in contributions in terms of the United States dollar.

14. Field office accommodation reserve. A reserve for field office accommodation amounting to $5 million was approved by the Governing Council for 1992-1993 (decision 91/36,

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[2] Starting with the 1998-1999 biennium, the budget follows the format and guidelines approved by the Executive Board in decision 97/6 on the harmonization of the budgets of UNDP, UNICEF and UNFPA.

[3] These income credits are comprised of: UNFPA support costs ($3.0 million); fees for procurement services ($0.8 million) provided to government-executed projects; support costs charged to projects executed under trust fund arrangements ($1.2 million); and net income from reimbursable procurement services ($0.9 million).

para. 17). An amount of $1 million was utilized in 1994 towards the cost of construction of common premises for organizations of the United Nations in Cape Verde, Guinea-Bissau, Maldives and Sao Tome and Principe. In 1998, $96,000 was reimbursed to UNDP as a partial settlement of construction costs in Maldives. UNFPA will, as outlined in paragraphs 35 and 36 of document DP/FPA/1999/11, and as noted by the Executive Board in decision 99/21, paragraph 5, utilize this reserve to cover its share of costs associated with the United Nations House programme in the current biennium.

G. Liquidity position

15. As at 31 December 1999, UNFPA held cash and investments amounting to $125.6 million, which included $27.9 million in investments of the reserves (1998: $53.4 million) and $80.4 million in investments for trust funds (1998: $62.3 million) (table 2). While UNFPA has established a cash forecasting and management system that has enabled the Fund to predict and minimize drawdowns from the operational reserve, due to increased rates of programme implementation and lower-than-expected levels of contributions, UNFPA drew down from the operational reserve in 1999. As a result of the decline in available resources and the pattern in the timing of the receipt of contributions, it is likely that, in 2000, the reserve will again be utilized to temporarily finance ongoing activities.

H. UNFPA trust funds

16. Table 9 shows that in 1999 total income from donors and other sources for projects financed through trust funds, including those funded through multi-bilateral sources, and from procurement services was $71.4 million (1998: $58.2 million). Total expenditures from trust funds were $61.6 million (1998: $52.1 million). Transfers and adjustments to trust fund resources, including refunds to donors, was a negative $1.2 million (1998: negative $0.8 million).

17. As at 1 January 1999, the unexpended balance of trust funds was $53.1 million, which, when added to total net income of $71.4 million, including transfers and adjustments, resulted in a total amount available for programming in 1999 of $124.5 million. The unexpended balance as at 31 December 1999 of $62.9 million is available to finance trust fund activities in 2000 (table 1). Table 10 shows programme expenditures from trust funds by country for 1998 and 1999. These figures include project costs and support costs paid by trust funds.

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Table 1

Statement of income and expenditure for the twelve months ended 31 December
(Millions of US dollars)

	General Fund			Trust Funds		
	1998	1999	% Change	1998	1999	% Change
Income						
Voluntary contributions including cost sharing	271.0	249.5	-8%	54.9	67.8	24%
Interest income	5.9	4.4	-26%	3.3	3.5	8%
Miscellaneous income (net)	1.7	0.3	-81%	0.0	0.0	
Total Income	**278.7**	**254.2**	**-9%**	**58.2**	**71.4**	**23%**
Expenditure						
Programme expenditure						
United Nations agencies	19.9	19.5	-2%	0.9	0.2	-78%
Governments	62.5	59.7	-4%	6.6	6.6	0%
UNFPA	99.2	73.5	-26%	38.8	42.7	10%
NGOs	35.0	34.4	-2%	3.1	7.9	155%
Subtotal - Project expenditure	216.6	187.2	-14%	49.4	58.4	18%
Technical support costs	22.3	20.0	-10%	0.0	0.0	0%
Administrative and operational services	7.8	6.9	-12%	2.2	2.9	30%
Subtotal - Other programme costs	30.1	26.9	-11%	2.2	2.9	30%
Total programme expenditure	246.7	214.1	-13%	51.6	61.3	19%
Biennial Support Budget						
Programme Support	43.7	46.3	6%	0.0	0.0	0%
Management and Administration	20.1	23.3	16%	0.0	0.0	0%
Less: Income to the budget	(9.0)	(5.9)	-34%	0.0	0.0	0%
Total Biennial Support Budget costs	54.8	63.6	16%	0.0	0.0	0%
Other Expenditure a_/	0.6	1.9	209%	0.5	0.3	-43%
Total Expenditure	**302.1**	**279.6**	**-7%**	**52.2**	**61.6**	**18%**
Provision for write-off of non-convertible currencies b_/	0.0	0.0	0%			
Surplus Income/(Expenditure)	**(23.5)**	**(25.5)**	**9%**	**6.0**	**9.8**	**63%**

Statement of movement of resources

	1998	1999	1998	1999
Balance as at 1 January	11.5	(5.0)	47.9	53.1
Surplus income/(expenditure)	(23.5)	(25.5)	6.0	9.8
Transfer to/from operational reserve c_/	7.0	6.0	0.0	0.0
Transfer to/from trust funds	0.0	0.8	(0.8)	0.0
Total unspent resources as at 31 December	(5.0)	(23.7)	53.1	62.9

Note: Figures may not add up to totals given due to rounding.

a_/ In accordance with the recommendations of the Board of Auditors, net exchange losses and other miscellaneous expenditure have been reclassified from miscellaneous income to other expenditure.

b_/ A provision for write-off of $30,000 was made to reflect the over-valuation of the currency of the former Czechoslovakia.

c_/ The operational reserve was reduced from $63.0 million to $56.0 million in 1998 and from $56.0 to $50.0 in 1999 to reflect 20 per cent of regular resource income.

Table 2

Statement of assets, liabilities and reserves & fund balances as at 31 December
(Millions of US dollars)

	General Fund		Trust Funds	
	1998	1999	1998	1999
Assets				
Cash	0.1	35.6	0.0	0.0
Investments held for:				
Operational reserve	49.5	24.0	0.0	0.0
Reserve for field accommodation	3.9	3.9	0.0	0.0
Cost-sharing	1.5	2.4	0.0	0.0
Trust funds	32.1	46.3	0.0	0.0
General resources	11.7	13.4	30.2	34.1
Total cash and investments	98.9	125.6	30.2	34.2
Pledges receivable from Governments	1.6	1.7	0.0	0.0
Accounts receivable				
Non-convertible currencies	0.0	0.0	0.0	0.0
Due from General Fund	0.0	0.0	32.1	46.3
Due from UNDP	2.8	0.0	0.0	0.0
Accrued interest	1.1	0.4	0.8	1.0
Other accounts receivable and deferred charges	1.3	2.2	0.1	0.1
Advances				
Operating funds provided to:				
Governments	19.4	17.0	1.4	3.1
Executing agencies	2.1	1.3	0.4	0.4
Inter-governmental institutions & NGOs	12.2	10.3	3.8	3.8
Advance to Reserve for field accommodation	1.1	1.1	0.0	0.0
Total Assets	**140.5**	**159.7**	**68.8**	**88.8**
Liabilities, Reserves and Fund Balances				
Liabilities				
Accounts payable	7.7	12.2	0.0	0.3
Operating funds payable to:				
Governments	1.9	3.2	0.8	1.7
UN agencies	4.3	8.1	0.9	2.4
Inter-governmental institutions & NGOs	2.6	3.9	0.4	1.7
Unliquidated obligations of executing agencies	35.7	20.6	13.5	21.0
Due to UNDP	0.0	33.9	0.0	0.0
Due to UNFPA trust funds	32.1	46.3	0.0	0.0
Due to Junior Professional Officers programme	0.1	0.1	0.0	0.0
Due to cost-sharing	1.5	2.4	0.0	0.0
Due to reimbursable support services	0.0	0.0	0.0	0.0
Subtotal - Liabilities	85.9	130.7	15.7	27.1
Reserves and Fund Balances				
Operational reserve	49.5	24.0	0.0	0.0
Reserve for field accommodation	5.0	5.0	0.0	0.0
Unexpended general resources	0.0	0.0	53.1	61.7
Subtotal - Reserves and Fund Balances	54.5	29.0	53.1	61.7
Total Liabilities, Reserves and Fund Balances	**140.5**	**159.7**	**68.8**	**88.8**

Note: Figures may not add up to totals given due to rounding.

Table 3a

Summary of pledges by donor Governments as at 31 December 1999

		1998 Pledges		1999 1_/ Pledges		Pledges Perct.(%) Change a_/
		National Currency	$US	National Currency	$US	
Major Donors b_/						
Australia	(A$)	2,041,000	1,267,702	2,101,987	1,383,797	9
Belgium	(BF)	65,000,000	1,752,022	70,000,000	1,747,487	
Canada	(C$)	9,100,000	6,453,901	9,100,000	6,026,490	(7)
Denmark	(Dkr)	220,000,000	33,299,773	200,000,000	27,870,489	(16)
Finland	(MK)	67,000,000	12,376,924	67,000,000	11,559,697	(7)
		9,000,000 c_/	1,774,273	8,000,000	1,016,241 c_/	
France	(FF)	6,000,000	1,005,025	7,000,000	1,130,491	12
Germany	(DM)	42,000,000	23,866,878	40,000,000	21,751,664	(9)
Italy	(L)	2,500,000,000	1,432,665	5,500,000,000	2,971,254	107
Japan	(Yen)	5,772,560,000	48,920,000		48,285,000	(1)
Netherlands	(Fls)	78,500,000	39,004,779	78,500,000	38,198,204	(2)
				10,000,000	4,570,384 c_/	
Norway	(Nkr)	205,900,000	27,223,414	195,900,000	25,249,326	(7)
Sweden	(Skr)	125,000,000	16,053,942	140,000,000	16,710,465	4
Switzerland	(SWF)	10,000,000	7,194,245	11,000,000	7,189,542	
United Kingdom	(£)	13,000,000	21,850,282	15,000,000	24,040,684	10
United States	(US$)		20,000,000		-	
Subtotal			263,475,825		239,701,215	
Other Donors d_/						
Austria	(S)	6,100,200	571,315	6,400,000	418,335	(27)
China	(YRMB)		820,000		820,000	-
Egypt			103,245			
India	(Rs)	9,000,000	212,967	9,000,000	208,575	(2)
Indonesia	(RP)		145,744			
Ireland	(L)		421,860	350,000	486,255	15
				50,000	63,990 c_/	
Luxembourg	(LuxF)	14,000,000	368,066	16,000,000	426,178	16
New Zealand	(NZ$)		747,370		683,280	(9)
Pakistan	(Rs)		500,000		500,000	-
Republic of Korea	(W)		394,000		260,000	(34)
Russian Federation	(R)		150,000		150,000	-
Spain	(PTS)	60,000,000	431,270	70,000,000	438,546	2
Turkey			108,000		108,000	-
Subtotal			4,973,837		4,563,159	
Remaining Donors e_/			708,559		757,712	
Total			269,158,221		245,022,086	
Adjustments for prior periods (net)					115,818	
Grand Total Pledges			**269,158,221**		**245,137,904** 1_/	

1_/ Includes additions/adjustments to pledges received during 1999.

a_/ All percentage changes are based on the currency of the pledge expressed in US dollar terms.

b_/ Major donors as defined here comprise of Governments that have pledged the equivalent of US$1 million or more.

c_/ Supplementary contribution. Calculations of percentage changes are based on original pledges only, exclusive of supplementary contributions.

d_/ Other donors include 14 countries in 1998 and 11 countries in 1999, contributing pledges of more than US$ 100,000 but less than US$1 million.

e_/ Remaining donors include 65 in 1998 and 43 in 1999 as of 31 December 1999. This includes the Government of Thailand which paid in full their 1999 pledge to UNFPA in December of 1998.

Table 3b

Status of voluntary contributions pledged as at 31 December 1999

(United States dollars)

Donor	Balance due as at 1 January 1999 for prior years	Additions and adjustments for prior years	Pledges for 1999	Pledges for 2000 and future years		Total Pledges	Total payments a/ received in 1999	Unpaid pledges as at 31 December 1999	Composition of Balance Due	
				Local Currency	United States dollars				For 1999 and prior years	For 2000 and future years
Albania	379	12	0	0	0	391	0	391	391	0
Algeria	21,235	(2,120)	4,589	300,000	4,589	28,293	0	28,293	23,704	4,589
Andorra	0	0	0	0	0	0	0	0	0	0
Australia	0	0	1,383,797	0	0	1,383,797	1,383,797	0	0	0
Austria	0	0	418,335	0	0	418,335	418,335	0	0	0
Bahamas	500	0	0	0	0	500	0	500	500	0
Bangladesh	50,000	0	25,000	0	25,000	100,000	0	100,000	75,000	25,000
Barbados	0	0	3,500	0	0	3,500	3,500	0	0	0
Belgium	0	0	1,747,487	0	0	1,747,487	1,747,487	0	0	0
Benin	1,000	1,500	0	0	0	2,500	2,500	0	0	0
Bhutan	0	0	0	0	0	0	0	0	0	0
Bolivia	4,000	0	4,000	0	3,000	11,000	4,000	7,000	4,000	3,000
Botswana	0	0	4,300	0	0	4,300	4,300	0	0	0
Brazil	30,000	0	0	0	0	30,000	15,000	15,000	15,000	0
British Virgin Islands	0	0	0	0	0	0	0	0	0	0
Bulgaria	74	66,419	159,574	0	0	226,067	0	226,067	226,067	0
Burkina Faso	0	0	0	0	0	0	0	0	0	0
Burundi	0	0	1,841	0	0	1,841	1,841	0	0	0
Canada	0	0	6,026,490	0	0	6,026,490	6,026,490	0	0	0
Central African Republic	1,224	(149)	0	0	0	1,075	0	1,075	1,075	0
Chile	1,000	0	5,000	0	0	6,000	0	6,000	6,000	0
China	0	0	820,000	0	820,000	1,640,000	820,000	820,000	0	820,000
Colombia	71	0	43,000	0	40,000	83,071	43,000	40,071	71	40,000
Comoros	1,632	(199)	0	0	0	1,433	0	1,433	1,433	0
Cote d'Ivoire	8,496	(426)	5,000	0	0	13,070	0	13,070	13,070	0
Cyprus	1,000	(115)	0		0	885	0	885	885	0
Czech Republic	65,359	(7,223)	58,136	2,000,000	58,136	174,408	124,517	49,891	0	49,891
Democratic People's Rep. Of Korea		0		20,000	9,434	9,434	0	9,434	0	9,434
Denmark	0	0	27,870,489	0	0	27,870,489	27,870,489	0	0	0
Djibouti	2,000	0	1,000	0	0	3,000	0	3,000	3,000	0
Dominican Republic	6,452	(163)	0	0	0	6,289	0	6,289	6,289	0
Egypt	179,895	(1,264)	0	350,000	102,459	281,090	0	281,090	178,631	102,459
Equatorial Guinea	2,972	(362)	0	0	0	2,610	0	2,610	2,610	0
Ethiopia	0	0	3,797	0	0	3,797	3,797	0	0	0
Federated States of Micronesia	3,000	0	0	0	0	3,000	0	3,000	3,000	0
Fiji	5,155	118	2,604	0	0	7,877	5,000	2,877	2,877	0
Finland	0	0	12,575,938	0	0	12,575,938	12,575,938	0	0	0
France	0	0	1,130,491	0	0	1,130,491	1,130,491	0	0	0
Gambia	5,000	0	0	0	0	5,000	0	5,000	5,000	0
Germany	0	(191)	21,751,664	0	0	21,751,473	21,751,664	(191)	(191)	0
Ghana	10,000	0	10,000	0	0	20,000	20,000	0	0	0
Guatemala	1,528	0	0	0	0	1,528	0	1,528	1,528	0
Honduras	0	0	4,937		0	4,937	4,937	0	0	0
Iceland	444	(36)	6,938	800,000	10,959	18,305	6,938	11,367	408	10,959

Table 3b (continued)

Status of voluntary contributions pledged as at 31 December 1999

(United States dollars)

Donor	Balance due as at 1 January 1999 for prior years	Additions and adjustments for prior years	Pledges for 1999	Pledges for 2000 and future years		Total Pledges	Total payments a/ received in 1999	Unpaid pledges as at 31 December 1999	Composition of Balance Due	
				Local Currency	United States dollars				For 1999 and prior years	For 2000 and future years
India	0	3,484	208,575	9,000,000	208,575	420,634	0	420,634	212,059	208,575
Indonesia	0	0	0	0	0	0	0	0	0	0
Iran, Islamic Republic	50,000	0	0	0	0	50,000	0	50,000	50,000	0
Ireland	0	0	550,245	0	0	550,245	550,245	0	0	0
Italy	0	0	2,971,254	0	0	2,971,254	2,971,254	0	0	0
Japan	0	0	48,285,000	0	0	48,285,000	48,285,000	0	0	0
Jordan	0	0	48,023	0	0	48,023	48,023	0	0	0
Kenya	5,000	0	0	0	0	5,000	0	5,000	5,000	0
Kuwait	5,000	0	0	0	0	5,000	0	5,000	5,000	0
Lao, People's Democratic Republic	2,000	0	600	0	600	3,200	0	3,200	2,600	600
Lebanon	6,000	0	0	0	0	6,000	0	6,000	6,000	0
Lesotho	825	(62)	0	0	0	763	0	763	763	0
Libyan Arab Jamahiriya	10,000	0	0	0	0	10,000	0	10,000	10,000	0
Liechenstein	0		3,472	0	0	3,472	3,472	0	0	0
Luxembourg	0	0	426,178	0	0	426,178	426,178	0	0	0
Madagascar	1,430	0	0	0	0	1,430	0	1,430	1,430	0
Malawi	7,797	(205)	0	0	0	7,592	0	7,592	7,592	0
Malaysia	15,000	0	15,000	0	15,000	45,000	30,000	15,000	0	15,000
Maldives	0	0	2,000	0	3,000	5,000	2,000	3,000	0	3,000
Mali	0	3,120	3,425	0	0	6,545	6,545	0	0	0
Mauritania	4,938	(184)	2,377	0	0	7,131	0	7,131	7,131	0
Mauritius	0	0	0	0	0	0	0	0		0
Mexico	0	50,000	50,000	0	50,000	150,000	100,000	50,000	0	50,000
Mongolia	8,000	0	4,000	0	4,000	16,000	3,902	12,098	8,098	4,000
Morocco	9,905	211	0	0	0	10,116	8,211	1,905	1,905	0
Mozambique	2,437	(26)	0	0	0	2,411	0	2,411	2,411	0
Myanmar	5,007	(734)	186	60,000	181	4,640	186	4,454	4,273	181
Namibia	500	0	0	0	0	500	0	500	500	0
Nepal	6,000	0	0	0	0	6,000	0	6,000	6,000	0
Netherlands	0	(1,144)	42,768,588	0	0	42,767,444	42,768,588	(1,144)	(1,144)	0
New Zealand	0		683,280	0	0	683,280	683,280	0	0	0
Nicaragua	0		5,000	0	0	5,000	5,000	0	0	0
Nigeria	2,959	(459)	0	0	0	2,500	0	2,500	2,500	0
Niue	0	0	0	0	0	0		0	0	0
Norway	0	0	25,249,326	0	0	25,249,326	25,249,326	0	0	0
Pakistan	500,000	15,000	500,000	0	0	1,015,000	508,421	506,579	506,579	0
Panama	0		10,932	0	0	10,932	10,932	0	0	0
Paraguay	27,000	0	0	0	0	27,000	26,972	28	28	0
Peru	10,000	0	0	0	0	10,000		10,000	10,000	0
Philippines	50,891	(3,659)	0	0	0	47,232	25,762	21,470	21,470	0
Poland	0	0	22,611	104,000	25,304	47,915	22,611	25,304	0	25,304
Portugal	15,000	0	55,000	0	0	70,000	55,000	15,000	15,000	0
Republic of Korea	0	0	260,000	0	0	260,000	260,000	0	0	0
Romania	653	(289)	6,367	150,000,000	8,401	15,132	6,367	8,765	364	8,401

Table 3b (continued)

Status of voluntary contributions pledged as at 31 December 1999

(United States dollars)

Donor	Balance due as at 1 January 1999 for prior years	Additions and adjustments for prior years	Pledges for 1999	Pledges for 2000 and future years		Total Pledges	Total payments a/ received in 1999	Unpaid pledges as at 31 December 1999	Composition of Balance Due	
				Local Currency	United States dollars				For 1999 and prior years	For 2000 and future years
Russian Federation	150,000	0	150,000	0	150,000	450,000	300,000	150,000	0	150,000
Rwanda	0	0	0	0	0	0	0	0	0	0
Samoa	5,000	0	5,000	0	0	10,000	0	10,000	10,000	0
Saudia Arabia	30,000	0	30,000	0	30,000	90,000	60,000	30,000	0	30,000
Senegal	0	0	0	0	0	0	0	0	0	0
Seychelles	200	0	0	0	0	200	0	200	200	0
Slovenia	983	(171)	561	0	0	1,373	0	1,373	1,373	0
South Africa	0	0	0	0	0	0	0	0	0	0
Spain	0		438,546	0	0	438,546	438,546	0	0	0
Sri Lanka	0		15,000	0	0	15,000	15,000	0	0	0
Sudan	31,000	0	0	0	0	31,000	0	31,000	31,000	0
Swaziland	351	(26)	0	0	0	325	0	325	325	0
Sweden	0		16,710,465	0	0	16,710,465	16,710,465	0	0	0
Switzerland	0	0	7,189,542	0	0	7,189,542	7,189,542	0	0	0
Syrian Arab Republic	0		2,544	0	0	2,544	2,544	0	0	0
Thailand	0	0	96,000	0	96,000	192,000	185,499	6,501	0	6,501
Togo	5,245	(639)	0	0	0	4,606	0	4,606	4,606	0
Tokelau Islands	0	0	0	0	0	0	0	0	0	0
Trinidad and Tobago	0	0	0	0	0	0	0	0	0	0
Trust Territory of the Pacific Islands	0	0	0	0	0	0	0	0	0	0
Tunisia	23,256	(2,248)	21,008	25,000	21,008	63,024	0	63,024	42,016	21,008
Turkey	130,563	0	108,000	0	108,000	346,563	108,000	238,563	130,563	108,000
Turks and Caicos Islands	0	0	0	0	0	0	0	0	0	0
Uganda	4,154	(378)	1,390	0	0	5,166	0	5,166	5,166	0
United Kingdom	0	0	24,040,684	0	0	24,040,684	24,040,684	0	0	0
United Republic of Tanzania	9,860	(1,547)	0	0	0	8,333	0	8,333	8,333	0
United States of America	0	0	0	0	0	0	0	0	0	0
Uruguay	0	0	4,000	0	0	4,000	4,000	0	0	0
Vanuatu	5,000	0	0	0	0	5,000	0	5,000	5,000	0
Venezuela	0	0	0	0	0	0	0	0	0	0
Viet Nam	3,536	0	0	0	3,563	7,099	0	7,099	3,536	3,563
Yemen Arab Republic	0	0	10,000	0	0	10,000	10,000	0	0	0
Zambia	2,000	0	0	0	0	2,000	0	2,000	2,000	0
Zimbabwe	270	(27)	0	0	0	243	0	243	243	0
TOTAL	**1,550,196**	**115,818**	**245,022,086**		**1,797,209**	**248,485,309**	**245,085,576**	**3,399,733**	**1,700,268**	**1,699,465**

a/ Includes

payments received for 2000

Czech Republic	8,623
Thailand	89,499
	98,122

payments received in 1998 for 1999 pledges

Thailand	96,000
	194,122

Table 3c

Summary of contributions received for cost-sharing (1998 and 1999)

(in US Dollars)

Donor	1998	1999
Australia		56,030
Bolivia	644,578	
Finland	29,420	
Honduras	13,283	
Morocco		50,388
Netherlands	373,953	911,549
New Zealand		36,067
Norway	26,582	1,240,695
Operations USA (NGO)		65,000
Packard Foundation	50,000	250,000
Rockefeller Foundation	85,000	
Peru		1,651,625
Suriname	164,100	
Sweden		62,683
Switzerland		24,446
United Kingdom	2,216,666	
Total	**3,603,582**	**4,348,482**

Table 4

Project expenditure by executing agency (1998 and 1999) *
(Millions of US dollars)

Executing Agency	1998		1999	
	$	Percentage of total expenditure	$	Percentage of total expenditure
United Nations	2.72	1.26%	3.67	1.96%
UNOPS	0.15	0.07%	0.34	0.18%
ECA	0.21	0.10%	0.14	0.08%
ECE	0.87	0.40%	0.51	0.27%
ECLAC	0.51	0.24%	0.38	0.20%
ESCAP	1.04	0.48%	1.14	0.61%
ESCWA	0.12	0.05%	0.06	0.03%
FAO	0.92	0.42%	1.58	0.84%
ILO	1.80	0.83%	1.32	0.70%
UNIDO	-	0.00%	0.00	0.00%
UNESCO	3.56	1.64%	3.24	1.73%
UNICEF	-	0.00%	0.00	0.00%
UNIFEM	0.28	0.13%	0.49	0.26%
UNRWA	0.04	0.02%	0.00	0.00%
WHO	7.65	3.53%	6.68	3.57%
UN agencies total	19.87	9.17%	19.54	10.44%
Governments a_/	62.52	28.86%	59.71	31.90%
NGOs b_/	35.01	16.16%	34.41	18.38%
UNFPA c_/	99.21	45.80%	73.54	39.28%
TOTAL (including cost-sharing)	216.60	100.0%	187.20	100.00%

Note: Figures may not add up to totals given due to rounding.

* Refers to expenditures against General Fund. Excludes administrative and operational services (AOS) costs paid to United Nations agencies and support costs paid to UNFPA, a breakdown of which is shown in table 6.

a_/ Government-executed project expenditure does not include $17.5 million of cash advances in 1998 and $17.0 million of cash advances in 1999, which were reported as the balance of operating fund accounts receivable and payable with Governments at year-end.

b_/ NGO-executed project expenditure does not include $9.6 million of cash advances in 1998 and $10.3 million of cash advances in 1999, which were reported as the balance of operating fund accounts receivable and payable with NGOs at year-end.

c_/ Includes UNFPA procurement assistance in respect of Government-executed projects amounting to $42.9 million in 1998 and $16.0 million in 1999.

Table 5

Project expenditure by executing agency and by major component, 1999 *

(Thousands of US dollars)

Executing Agency	Personnel services	Sub-contracts	Training (fellowships)	Equipment and supplies	Miscellaneous	Total Project Expenditure
UNITED NATIONS	2,714	71	619	106	157	3,668
ECA	86	39	-	4	15	144
ECE	347	60	108	-	(5)	510
ECLAC	377	6	0	-	(7)	376
ESCAP	680	95	277	31	58	1,141
ESCWA	8	-	41	-	6	55
FAO	291	960	124	117	84	1,575
ILO	977	(6)	227	16	103	1,317
UNESCO	1,168	557	1,096	139	282	3,242
UNIFEM	244	142	111	-	(9)	489
UNOPS	39	41	59	200	0	338
WHO	1,467	3,583	932	462	237	6,681
UNRWA	-	-	-	0	-	0
UN agencies total	8,397	5,548	3,596	1,074	922	19,537
Governments	9,741	15,156	20,265	8,801	5,749	59,712
NGOs	11,514	9,800	7,856	2,527	2,712	34,409
UNFPA	18,727	11,137	11,382	29,280	3,013	73,538 a/
Total (inclusive of cost-sharing)	**48,379**	**41,642**	**43,098**	**41,681**	12,397	**187,196**
Per cent of total	**25.8%**	**22.2%**	**23.0%**	**22.3%**	**6.6%**	**100.0%**

Note: Figures may not add up to totals given due to rounding.

* Refers to expenditures against General Fund. Excludes administrative and operational services (AOS) costs paid to United Nations agencies and support costs paid to UNFPA, a breakdown of which is shown in table 6.

a/ Includes UNFPA procurement assistance in respect of government-executed projects amounting to $16.0 million.

Table 6

Technical support services and administrative and operational services costs, 1999 *
(Thousands of US dollars)

Executing Agency	Technical support services	Administrative and operational services	Total
UNITED NATIONS	183	188	372
ECA	1,791	255	2,047
ECE	0	20	20
ECLAC	169	28	197
ESCAP	652	45	697
ESCWA	403	0	403
FAO	1,544	112	1,656
ILO	2,508	93	2,601
UNESCO	2,193	195	2,388
UNIFEM	751	37	788
UNOPS	0	25	25
WHO	2,412	276	2,688
UN agencies total	**12,605**	**1,275**	**13,880**
Governments	**0**	**2,985**	**2,985**
UNFPA	**7,261**	**785**	**8,046**
NGOs	**128**	**1,859**	**1,987**
Total	**19,994**	**6,904**	**26,898**

Note: Figures may not add up to totals given due to rounding.

* Refers to expenditures against General Fund.

Table 7

Project expenditures from general funds by country for 1998 and 1999 *
(Thousands of US dollars)

Country	Category **	1998	1999	Per cent Change
Africa region (sub-Saharan)				
Angola	A	2 243.8	1 981.9	-12%
Benin	A	2 606.5	1 441.2	-45%
Burkina Faso	A	1 169.5	1 598.9	37%
Burundi	A	1 263.8	673.9	-47%
Cameroon	A	960.3	669.4	-30%
Cape Verde	A	971.9	686.6	-29%
Central African Republic	A	459.8	1 124.3	144%
Chad	A	1 217.6	1 330.7	9%
Comoros	A	739.5	274.5	-63%
Congo	A	660.2	267.0	-60%
Cote d'Ivoire	A	1 243.8	1 463.9	18%
Democratic Republic of the Congo	A	158.2	217.4	37%
Equatorial Guinea	A	731.0	420.5	-42%
Eritrea	A	1 497.0	1 558.4	4%
Ethiopia	A	1 815.2	865.3	-52%
Gambia	A	294.2	677.0	130%
Ghana	A	4 707.0	3 151.9	-33%
Guinea	A	800.4	708.7	-11%
Guinea-Bissau	A	271.3	70.7	-74%
Kenya	A	1 622.0	3 024.9	86%
Lesotho	A	46.1	148.1	221%
Liberia	A	682.7	1 108.0	62%
Madagascar	A	2 393.4	2 008.0	-16%
Malawi	A	3 237.4	1 750.9	-46%
Mali	A	1 780.1	1 086.6	-39%
Mauritania	A	843.2	843.8	0%
Mozambique	A	3 939.5	3 249.5	-18%
Niger	A	3 568.8	1 356.6	-62%
Nigeria	A	3 541.9	3 442.4	-3%
Rwanda	A	861.1	1 743.0	102%
Sao Tome and Principe	A	246.9	519.7	110%
Senegal	A	973.9	1 781.9	83%
Sierra Leone	A	633.2	197.1	-69%
Togo	A	996.7	715.6	-28%
Uganda	A	6 041.8	4 058.2	-33%
United Republic of Tanzania	A	3 651.8	3 278.4	-10%
Zambia	A	1 577.3	1 019.6	-35%
Subtotal category A		60 448.9	50 514.6	-16%
Botswana	B	512.9	496.5	-3%
Gabon	B	353.0	463.9	31%
Namibia	B	1 765.3	726.0	-59%
South Africa	B	722.8	881.3	22%
Swaziland	B	300.6	247.1	-18%
Zimbabwe	B	966.9	1 668.8	73%
Subtotal category B		4 621.5	4 483.5	-3%
Mauritius	C	247.5	71.8	-71%
Seychelles	O	105.5	86.2	-18%
Country projects total, Africa		**65,423.5**	**55,156.1**	**-16%**
Regional projects total, Africa		**5,405.3**	**4,231.0**	**-22%**
Africa (sub-Saharan) total		**70,828.8**	**59,387.1**	**-16%**

Table 7 (continued)

Project expenditures from general funds by country for 1998 and 1999 *
(Thousands of US dollars)

Country	Category **	1998	1999	Per cent Change
Asia and the Pacific				
Afghanistan	A	338.2	510.1	51%
Bangladesh	A	6,909.9	5,951.0	-14%
Bhutan	A	919.9	1,273.8	38%
Cambodia	A	6,735.4	3,295.0	-51%
East Timor	A	0.0	31.6	
India	A	8,305.4	6,938.6	-16%
Kiribati	A	20.6	94.2	357%
Lao People's Democratic Republic	A	747.7	982.7	31%
Maldives	A	434.9	485.4	12%
Mongolia	A	1,445.5	1,454.3	1%
Myanmar	A	999.8	873.3	-13%
Nepal	A	6,587.8	3,912.7	-41%
Pakistan	A	4,262.9	5,529.2	30%
Samoa	A	(8.0)	80.2	-1104%
Solomon Islands	A	67.1	157.8	135%
Tuvalu	A	27.0	64.3	138%
Vanuatu	A	28.3	52.3	85%
Subtotal category A		37,822.6	31,686.5	-16%
Fed. States of Micronesia	B	19.5	83.1	325%
Indonesia	B	5,385.1	4,053.6	-25%
Iran (Islamic Republic of)	B	2,030.1	1,232.0	-39%
Malaysia	B	138.2	249.4	80%
Papua New Guinea	B	704.6	662.2	-6%
Philippines	B	3,473.3	2,559.3	-26%
Viet Nam	B	5,492.8	5,376.5	-2%
Subtotal category B		17,243.5	14,216.0	-18%
China	C	1,326.7	5,480.5	313%
Democr. People's Rep. of Korea	C	627.3	458.6	-27%
Fiji	C	(109.5)	74.0	-168%
Sri Lanka	C	1,711.1	961.0	-44%
Thailand	C	102.0	393.4	286%
Subtotal category C		3,657.7	7,367.5	101%
Azerbaijan	T	677.6	487.2	-28%
Central Asian countries	T	920.0	773.1	-16%
Kazakhstan	T	1,080.0	201.3	-81%
Kyrgyzstan	T	850.9	585.1	-31%
Tajikistan	T	391.9	700.2	79%
Turkmenistan	T	667.1	531.9	-20%
Uzbekistan	T	1,507.6	900.5	-40%
Subtotal countries with economies in transition		6,095.1	4,179.3	-31%
Cook Islands	O	(20.8)	100.3	-582%
Marshall Islands	O	60.0	106.8	78%
Niue	O	3.7	2.1	-44%
Pacific Multi-Islands	O	724.1	766.0	6%
Palau	O	6.0	0.0	-100%
Republic of Korea	O	146.6	0.0	-100%
Tokelau	O	11.0		-100%
Tonga	O	(89.1)	9.5	-111%
Subtotal other countries		841.4	984.7	17%
Country and territory projects total, Asia and the Pacific		**65,660.3**	**58,434.1**	**-11%**
Regional projects total, Asia and the Pacific		**4,206.2**	**4,693.1**	**12%**
Asia and the Pacific total		**69,866.5**	**63,127.2**	**-10%**

Table 7 (continued)

Project expenditures from general funds by country for 1998 and 1999 *
(Thousands of US dollars)

Country	Category **	1998	1999	Per cent Change
Arab States				
Djibouti	A	390.5	436.6	12%
Egypt	A	1,469.9	3,240.5	120%
Occupied Palestinian Territories	A	765.8	1,184.7	55%
Somalia	A	928.1	689.3	-26%
Sudan	A	2,487.9	2,866.4	15%
Yemen	A	756.5	1,726.7	128%
Subtotal category A		6,798.8	10,144.3	49%
Algeria	B	530.5	753.8	42%
Iraq	B	806.6	252.9	-69%
Jordan	B	155.0	590.2	281%
Lebanon	B	361.0	487.3	35%
Morocco	B	4,636.5	1,956.1	-58%
Syrian Arab Republic	B	2,737.4	1,275.2	-53%
Tunisia	B	1,273.6	601.0	-53%
Subtotal category B		10,500.5	5,916.5	-44%
Bahrain	O	14.8	14.2	-4%
Cyprus	O	19.0	1.6	-92%
Oman	O	(4.2)	0.0	-100%
Qatar	O	0.0	3.5	
United Arab Emirates	O	6.6	0.0	-100%
Subtotal other countries		36.2	19.4	-47%
Country projects total, Arab States		17,335.5	16,080.1	-7%
Regional projects total, Arab States		1,497.1	886.6	-41%
Arab States regional total		18,832.6	16,966.8	-10%
Europe				
Turkey	B	1,268.7	794.4	-37%
Albania	T	556.7	611.5	9%
Armenia	T	347.1	173.2	-50%
Belarus	T	42.0	167.4	299%
Bosnia and Herzegovina	T	164.5	287.3	75%
Bulgaria	T	4.8	7.0	47%
Croatia	T	0.0	0.0	
Estonia	T	25.2	24.5	-3%
Georgia	T	158.0	205.2	30%
Latvia	T	50.7	31.0	-39%
Lithuania	T	16.7	24.2	46%
Macedonia	T	0.0	30.2	
Moldova, Republic of	T	49.0	50.0	2%
Poland	T	139.8	162.9	16%
Romania	T	432.5	544.1	26%
Russian Federation	T	231.0	398.2	72%
Ukraine	T	449.7	150.6	-67%
Subtotal countries with economies in transition		2,669.6	2,867.4	7%
Cyprus	O	0.0	611.5	
Portugal	O	0.0	173.2	
Subtotal other countries		0.0	287.3 7.1	
Country projects total, Europe		3,938.3	3,661.9	-7%
Regional projects total, Europe		1,664.2	1,200.6	-28%
Europe regional total		5,602.5	4,862.5	-13%
Arab States and Europe grand total		24,435.1	21,829.2	-11%

Table 7 (continued)

Project expenditures from general funds by country for 1998 and 1999 *
(Thousands of US dollars)

Country	Category **	1998	1999	Per cent Change
Latin America and the Caribbean				
Haiti	A	2,708.0	1,949.0	-28%
Nicaragua	A	2,239.7	1,766.8	-21%
Subtotal category A		4,947.8	3,715.7	-25%
Belize	B	38.9	20.8	-47%
Bolivia	B	1,416.6	1,036.3	-27%
Brazil	B	2,380.0	1,324.8	-44%
Colombia	B	400.5	316.2	-21%
Dominican Republic	B	1,295.4	703.2	-46%
Ecuador	B	1,266.0	702.1	-45%
El Salvador	B	586.6	410.7	-30%
Guatemala	B	544.0	732.6	35%
Guyana	B	168.6	20.1	-88%
Honduras	B	1,142.6	901.7	-21%
Jamaica	B	(35.9)	218.2	-708%
Mexico	B	1,950.3	1,360.1	-30%
Paraguay	B	615.8	459.4	-25%
Peru	B	2,024.5	2,977.7	47%
Saint Lucia	B	8.0	0.0	-100%
Saint Vincent and the Grenadines	B	4.1	5.3	28%
Trinidad and Tobago	B	20.3	0.0	-100%
Venezuela	B	374.9	267.4	-29%
Subtotal category B		14,201.4	11,456.6	-19%
Chile	C	185.1	51.0	-72%
Costa Rica	C	177.8	151.6	-15%
Cuba	C	639.1	349.1	-45%
Panama	C	342.0	243.6	-29%
Suriname	C	21.3	62.9	195%
Uruguay	C	256.4	231.3	-10%
Subtotal category C		1,621.7	1,089.5	-33%
Argentina	O	50.9	57.9	14%
Antigua and Barbuda	O	12.1	0.0	-100%
Barbados	O	0.5	0.0	-100%
Caribbean	O	1,493.4	1,221.5	-18%
Dominica	O	(5.0)	0.0	-100%
Grenada	O	15.4	0.0	-100%
Montserrat	O	0.0	0.0	
Turks and Caicos Islands	O	0.0	0.0	
Subtotal other countries		1,567.3	1,279.4	-18%
Country projects total, LAC		**22,338.1**	**17,541.1**	**-21%**
Regional projects total, LAC		**2,320.0**	**1,500.7**	**-35%**
Latin America and the Caribbean total		**24,658.1**	**19,041.8**	**-23%**

SUMMARY:			
Interregional	26,815.5	23,803.6	-11%
Regional projects	15,091.8	12,512.0	-17%
Category A	109,252.2	96,061.1	-12%
Category B	47,835.6	36,867.1	-23%
Category C	5,526.9	8,528.7	54%
Countries with economies in transition	8,764.7	7,046.7	-20%
Other countries	3,316.3	2,376.8	-28%
Grand total, all regions	**216,603.1**	**187,196.0**	**-14%**

* Excludes administrative and operational services (AOS) costs paid to United Nations agencies and support costs paid to UNFPA, a breakdown of which is shown in table 8.

** Categorization of countries into group A, group B, group C, group T (countries with economies in transition) and group O (other countries) as defined in DP/FPA/1996/15.

Table 8

Biennial support budget
Comparison of 1998 and 1999 expenditure by component
(Thousands of US Dollars)

Description	1998	1999
Posts	45,675.7	47,166.4
Other Staff Costs	829.7	865.8
Consultants	641.0	486.9
Travel on official business	1,904.0	1,973.0
Operating Expenses	10,217.0	11,010.2
Furniture and Equipment	2,173.2	2,826.4
Reimbursements to UN/UNDP a_/	2,353.2	5,239.7
Gross total	63,793.8	69,568.4
Less: Credits b_/	9,003.0	5,938.0
Net Total	54,790.8	63,630.4

a_ / Includes contributions to cover field visits of the Executive Board.

b_ / Includes (1) credits earned from support charges assessed by UNFPA to Government-executed projects, (2) fees charged to projects for procurement activities, as well as (3) income derived from support costs charged to trust funds for the execution of projects administered by UNFPA, (4) net income from reimbursable procurement activities, and (5) managerial support services fee charged to trust fund projects.

Table 9

Trust Funds: Income and expenditure for 1998 and 1999
(Millions of US dollars)

	1998	1999	Per cent change
Income			
- Co-financing projects	30.2	33.6	11.1%
- Procurement services	25.5	35.8	40.4%
- Other trust funds	1.9	1.6	-16.3%
- Income adjustment a/	0.5	0.4	-24.8%
Total income	58.2	71.4	22.7%
Expenditure			
- Co-financing projects	22.6	30.3	33.9%
- Procurement services	24.1	25.1	4.4%
- Other trust funds	2.7	3.0	10.6%
- Administrative and operational services	2.2	2.9	29.7%
- Income adjustment a/	0.5	0.3	
Total expenditure	52.1	61.6	18.2%
Surplus income/(expenditure)	6.0	9.8	62.0%
Transfers and adjustments	(0.8)	(1.2)	53.1%
Net increase/(decrease) in unspent resources	5.3	8.6	63.3%

Note: Figures may not add up to totals given due to rounding.

a_/ In accordance with the recommendations of the Board of Auditors, net exchange losses and other miscellaneous expenditure have been reclassified from miscellaneous income to other expenditure.

Table 10

Programme expenditures from trust funds by country for 1998 and 1999 *
(In thousands of US dollars)

Country	Category a/	1998	1999	Per cent change
AFRICA REGION (SUB-SAHARAN)				
Angola	A	368.3	166.9	-55%
Burkina Faso	A	1,600.9	(1.6)	-100%
Burundi	A	0.1	95.1	91364%
Comoros	A	0.0	227.5	
Cote d'Ivoire	A	631.6	(52.1)	-108%
Eritrea	A	(204.9)	24.7	-112%
Ethiopia	A	876.5	168.7	-81%
Gambia	A	27.1	(20.4)	-175%
Ghana	A	810.9	(105.5)	-113%
Guinea	A	5.7	139.1	2335%
Kenya	A	0.0	1,116.8	
Malawi	A	1,063.2	472.3	-56%
Mozambique	A	2,784.8	1,427.7	-49%
Niger	A	366.7	448.3	22%
Nigeria	A	249.9	261.5	5%
Rwanda	A	0.0	121.9	
South Africa	A	31.9	443.7	1293%
Uganda	A	1,706.1	1,728.8	1%
United Republic of Tanzania	A	2,543.2	1,154.9	-55%
Zambia	A	6.7	0.0	-100%
Subtotal category A		12,868.7	7,818.4	-39%
Namibia	B	83.2	75.6	-9%
Zimbabwe	B	30.5	223.9	634%
Subtotal category B		113.7	299.5	164%
Country trust funds total		**12,982.4**	**8,117.9**	**-37%**
Regional trust funds total		**188.3**	**126.7**	**-33%**
Grand Total, Africa (sub-Saharan)		**13,170.7**	**8,244.6**	**-37%**
ARAB STATES AND EUROPE				
Egypt	A	284.2	747.2	163%
Yemen	A	624.9	951.8	52%
Occupied Palestinian Territories	A	259.7	286.7	10%
Subtotal category A		1,168.8	1,985.6	70%
Algeria	B	40.4	98.6	144%
Lebanon	B	547.2	349.6	-36%
Morocco	B	254.3	10.7	-96%
Syrian Arab Republic	B	338.8	645.3	90%
Tunisia	B	121.3	106.9	-12%
Subtotal category B		1,302.0	1,211.1	-7%
Romania	T	(35.7)	189.8	-631%
Oman	O	1.9	10.4	459%
Subtotal other countries		261.5	10.4	-96%
Country trust funds total		**2,437.0**	**3,397.0**	**39%**
Regional trust fund total		**128.5**	**928.6**	**623%**
Grand Total, Arab States and Europe		**2,565.5**	**4,325.6**	**69%**

Table 10 (continued)

Programme expenditures from trust funds by country for 1998 and 1999 *
(In thousands of US dollars)

Country	Category a/	1998	1999	Per cent change
ASIA AND THE PACIFIC				
Bangladesh	A	18,992.9	20,929.7	10%
Cambodia	A	20.9	52.0	149%
India	A	17.3	0.0	-100%
Kiribati	A	41.1	0.0	-100%
Lao People's Democratic Republic	A	(0.1)	(0.1)	48%
Maldives	A	52.0	136.1	162%
Mongolia	A	0.0	60.4	
Nepal	A	717.1	1,249.9	74%
Pakistan	A	2,752.6	3,492.3	27%
Samoa	A	50.9	0.0	-100%
Subtotal category A		22,644.8	25,920.4	14%
Fed. States of Micronesia	B	83.3	0.0	-100%
Indonesia	B	0.0	1,087.8	
Papua New Guinea	B	0.0	(19.6)	
Philippines	B	1,363.5	3,358.7	146%
Viet Nam	B	1,811.1	1,545.6	-15%
Subtotal category B		3,257.9	5,972.5	83%
Fiji	C	261.1	0.0	-100%
Sri Lanka	C	948.9	503.2	-47%
Thailand	C	0.0	9.2	
Subtotal category C		1,210.1	512.3	-58%
Central Asian countries	T	542.8	261.2	-52%
Cook Islands	O	101.7	0.0	-100%
Pacific Multi-Islands	O	0.0	76.1	
Palau	O	2.4	0.0	-100%
Tonga	O	130.0	3.6	-97%
Subtotal other countries		234.2	79.8	-66%
Country trust funds total		**27,889.8**	**32,746.2**	**17%**
Regional trust funds total		**1,451.5**	**4,651.8**	**220%**
Grand total, Asia and the Pacific		**29,341.3**	**37,398.0**	**27%**
LATIN AMERICA AND THE CARIBBEAN				
Haiti	A	439.1	271.6	-38%
Nicaragua	A	386.4	1,470.4	281%
Subtotal category A		825.5	1,742.0	111%
Bolivia	B	488.8	811.4	66%
Ecuador	B	0.0	44.6	
El Salvador	B	241.5	239.7	-1%
Guatemala	B	140.9	281.9	100%
Honduras	B	155.5	157.2	1%
Jamaica	B	169.4	263.5	56%
Subtotal category B		1,196.1	1,798.4	50%
Costa Rica	C	23.1	26.6	15%
Cuba	C	5.0	0.5	-90%
Subtotal category C		28.1	27.1	-3%
Country trust funds total		**2,049.8**	**3,567.5**	**74%**
Regional trust funds total		**265.4**	**84.7**	**-68%**
Grand Total, Latin America and the Caribbean		**2,315.2**	**3,652.2**	**58%**

Table 10 (continued)

Programme expenditures from trust funds by country for 1998 and 1999 *
(In thousands of US dollars)

Country	Category a_/	1998	1999	Per cent change
SUMMARY:				
Regional projects		**2,033.8**	**5,791.8**	**185%**
Category A		**37,248.1**	**37,466.4**	**1%**
Category B		**5,889.7**	**9,281.6**	**58%**
Category C		**1,238.2**	**539.5**	**-56%**
Countries with economies in transition		**507.1**	**450.9**	**-11%**
Other countries		**495.7**	**90.2**	**-82%**
Country & regional subtotal		**47,392.7**	**53,620.3**	**13%**
Interregional		**4,238.1**	**7,341.9**	**73%**
Trust funds grand total *		**51,630.8**	**60,962.2**	**18%**

* Includes administrative and operational services (AOS) costs paid to United Nations agencies amounting to $233,927 in 1998 and $395,706 in 1999. Support costs paid to UNFPA totaled $2,001,500 in 1998 and $2,503,467 in 1999.

a_/ Categorization of countries into group A, group B, group C, group T (countries with economies in transition) and group O (other countries) as defined in DP/FPA/1996/15.

Table 11

Historical financial summary
Regular resources income, expenditures and reserves for 1990-1999
(Millions of US dollars)

Year	Total new regular resources a_/	Total expenditures b_/	Addition to reserves	Transfer to/from other funds	Resource surplus/ (deficit)	Unspent programme resources at year end c_/	Balance of Reserves	Total reserves and unspent resources
1990	212.4	221.3	-	-	(8.9)	(0.4)	45.0	44.6
1991	224.0	229.1	-	-	(5.1)	(5.5)	45.0	39.5
1992	238.2	193.6	5.5	-	39.1	33.6	50.5	84.1
1993	219.6	203.5	2.5	-	13.6	47.2	53.0	100.2
1994	265.3	274.4	5.0	-	(14.1)	33.1	58.0	91.1
1995	312.6	312.1	10.0	-	(9.5)	23.7	68.0	91.7
1996	308.8	300.3	-	5.0	3.5	27.2	68.0	95.2
1997	289.7	303.6	-	1.7	(15.6)	11.5	68.0	79.5
1998	278.7	302.1	(7.0)	0.0	(16.5)	(5.0)	54.5	56.1
1999	254.2	279.7	(6.0)	-	(19.5)	(23.6)	29.0	31.4

Note: Figures may not add up to totals due to rounding.

a_/ Total new regular resources include income from contributions, cost-sharing, interest and miscellaneous income.

b_/ Expenditure for 1997 includes the provision for write-off of non-convertible currencies, $30,000.

c_/ In 1999, the resource deficit for regular resources (not including cost-sharing) totaled $26.0 million and the balance of cost-sharing resources totaled $2.4 million. The regular resource deficit was financed by a drawdown from the operational reserve.
In 1998, the resource deficit for regular resources (not includling cost-sharing) totaled $6.5 million and the balance of cost-sharing resources totaled $1.5 million. The regular resource deficit was financed by a drawdown from the operational reserve.

Table 12

Project expenditures, agency support costs and biennial support budget costs, 1990-1999

(Millions of US dollars)

Year	Project Expenditures	Agency Support Costs			Biennial Support Budget Costs		Other Expenditure d/	Total Expenditures
		UN	UNFPA a/	NGOs	Headquarters	Field Offices b/		
1990	168.9	10.9	2.4	1.3	22.2	15.6		221.3
1991	171.8	11.1	2.2	1.7	23.6	18.7		229.1
1992 c/	128.2	17.5	4.3	1.0	23.8	18.8		193.6
1993 c/	134.3	15.1	7.4	1.6	24.6	20.5		203.5
1994 c/	201.4	15.7	10.5	1.6	23.4	21.8		274.4
1995 c/	230.9	18.1	11.6	1.3	24.8	25.4		312.1
1996 c/	216.5	17.1	12.7	1.3	25.2	27.6		300.3
1997 c/	214.4	16.6	13.0	1.4	28.6	29.7		303.6
1998 c/	216.6	15.3	13.3	1.5	23.6	31.2	0.6	302.1
1999 c/	187.2	13.9	11.0	2.0	29.3	34.3	1.9	279.6

Source: UNFPA year-end Audited Financial Statements for 1990 to 1999.

a/ This category comprises, inter alia, support costs to UNFPA for procurement services provided and overhead charges assessed by UNFPA to Government-executed projects. Beginning with the biennium 1986-1987, these support cost credits have been applied to to the support budget as approved by the Governing Council in decision 86/35, paragraph 10. (In previous years these costs were included under programme expenditures.)

b/ In 1985, and prior years, all field costs were included in programme expenditures. Beginning with the biennial support budget for 1986-1987 the support budget expenditure is net of credits reported in footnote 3 of the text (see para. 12). In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the support budget, and all other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988, all field office costs are included in the support budget.

c/ The current successor support-cost arrangements began in 1992. A breakdown of technical support services (TSS) costs and administrative and operational services (AOS) costs for United Nations agencies, UNFPA and NGOs, including intergovernmental institutions and other agencies, is contained in table 6.

d/ In accordance with the recommendations of the Board of Auditors, net exchange losses and other miscellaneous expenditure have been reclassified from miscellaneous income to other expenditure.

Table 13

Biennial support budget costs as a percentage of total income and total expenditure, 1990-1999
(Millions of US dollars)

Year	Biennial Support Budget (B.S.B.) a_/			Total income	B.S.B. costs as a percentage of total income	Management and Administration costs as a percentage of total income	Total expenditures	B.S.B. costs as a percentage of total expenditure	Management and Administration costs as a percentage of total expenditure
	Management and Administration (Net)	Programme Support Services	Total b_/						
1990	12.4	25.4	37.8	212.4	17.8%	5.8%	221.3	17.1%	5.6%
1991	12.3	30.0	42.3	224.0	18.9%	5.5%	229.1	18.5%	5.4%
1992	13.1	29.5	42.6	238.2	17.9%	5.5%	193.6	22.0%	6.8%
1993	13.3	31.8	45.1	219.6	20.5%	6.1%	203.5	22.2%	6.5%
1994	11.0	34.2	45.2	265.2	17.0%	4.1%	274.4	16.5%	4.0%
1995	12.6	37.6	50.2	312.6	16.1%	4.0%	312.1	16.1%	4.0%
1996	13.3	39.5	52.8	308.8	17.1%	4.3%	300.3	17.6%	4.4%
1997	15.3	43.0	58.3	289.7	20.1%	5.3%	303.6	19.2%	5.0%
1998	11.1	43.7	54.8	280.6	19.5%	4.0%	302.1	18.1%	3.7%
1999	17.4	46.3	63.6	254.2	25.0%	6.8%	279.6	22.8%	6.2%

Source: UNFPA year-end Audited Financial Statements for 1990 to 1999

a_/ See paragraph 12, footnote 2.

b_/ In 1985, and prior years, all field costs were included in programme expenditures. Beginning with the biennial support budget for 1986-1987 the support budget expenditure is net of credits reported in footnote 2 of the text (see para. 12). In 1986 and 1987 the salary costs of UNFPA international field office staff were included in the support budget, and all other costs of the UNFPA field offices were reported under programme expenditures. Since January 1988, all field office costs are included in the support budget.

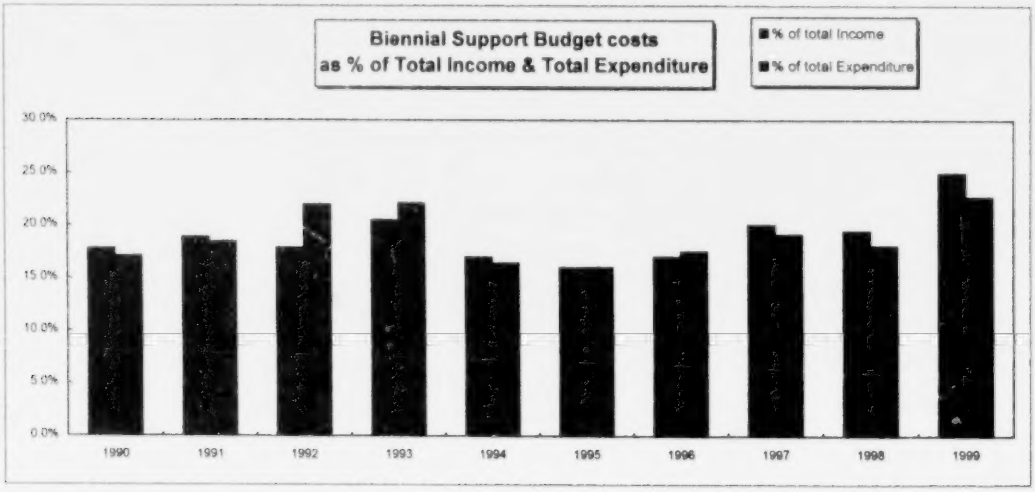


Table 14

Income and expenditure under UNFPA trust funds, 1990 - 1999
(Millions of US dollars)

Year	Total income a_/	Programme expenditure b_/	Support costs paid to UNFPA c_/	Other expenditure d_/	Total Expenditure
1990	11.8	11.1	0.2		11.3
1991	8.2	11.3	0.2		11.5
1992	43.1	38.2	1.6		39.8
1993	26.6	17.3	0.5		17.8
1994	63.9	57.0	2.8		59.8
1995	33.1	31.8	1.5		33.3
1996	49.3	31.6	1.5		33.1
1997	36.0	27.0	1.2		28.1
1998	58.2	49.4	2.2	0.5	52.1
1999	71.4	58.4	2.9	0.3	61.6

Source: UNFPA year-end Audited Financial Statements for 1990 to 1999

a_/ Includes transfers and adjustments (see tables 1 and 9).

b_/ Includes administrative and operational services (AOS) costs paid to United Nations executing agencies of $233,927 in 1998 and $395,706 in 1999.

c_/ Includes UNFPA income derived from support costs charged to trust funds for the execution of projects administered by UNFPA.

d_/ In accordance with the recommendations of the Board of Auditors, net exchange losses and other miscellaneous expend reclassified from miscellaneous income to other expenditure.

Figure 1

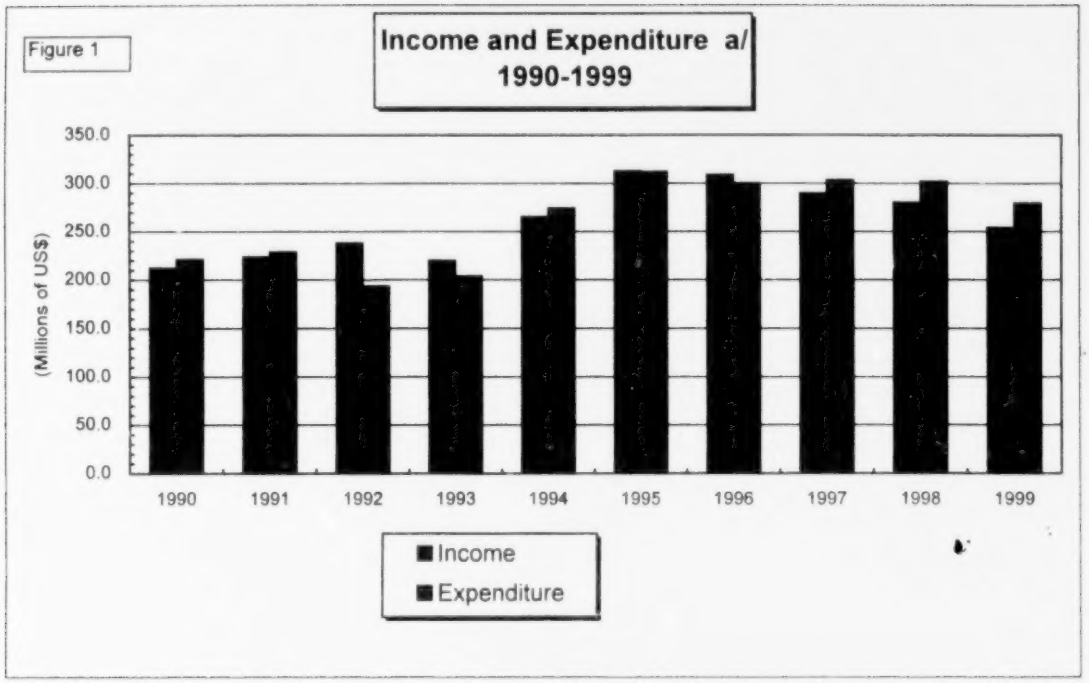


Figure 2

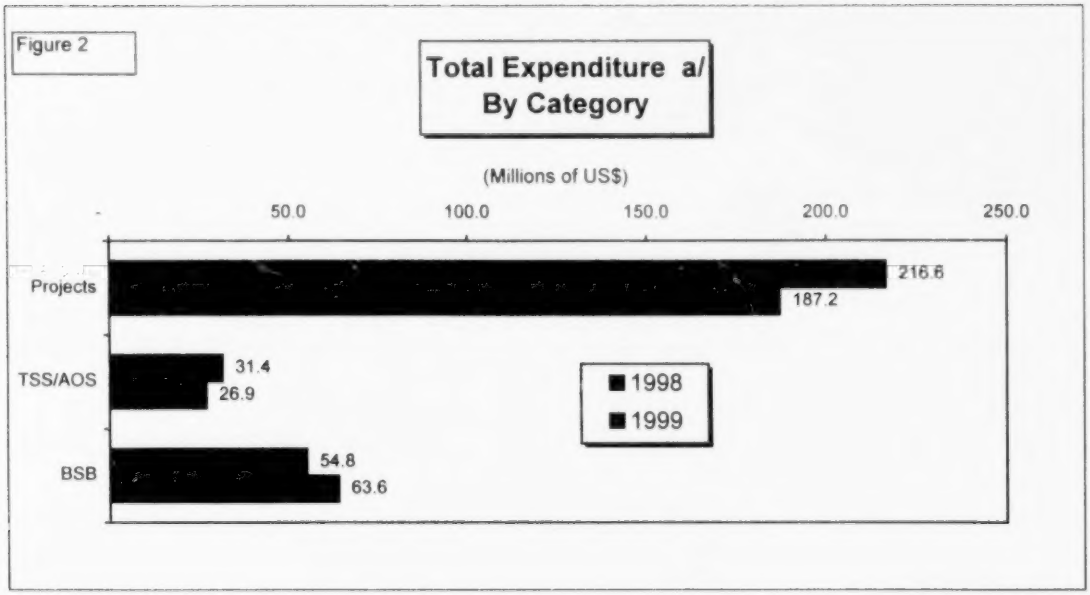


Figure 3

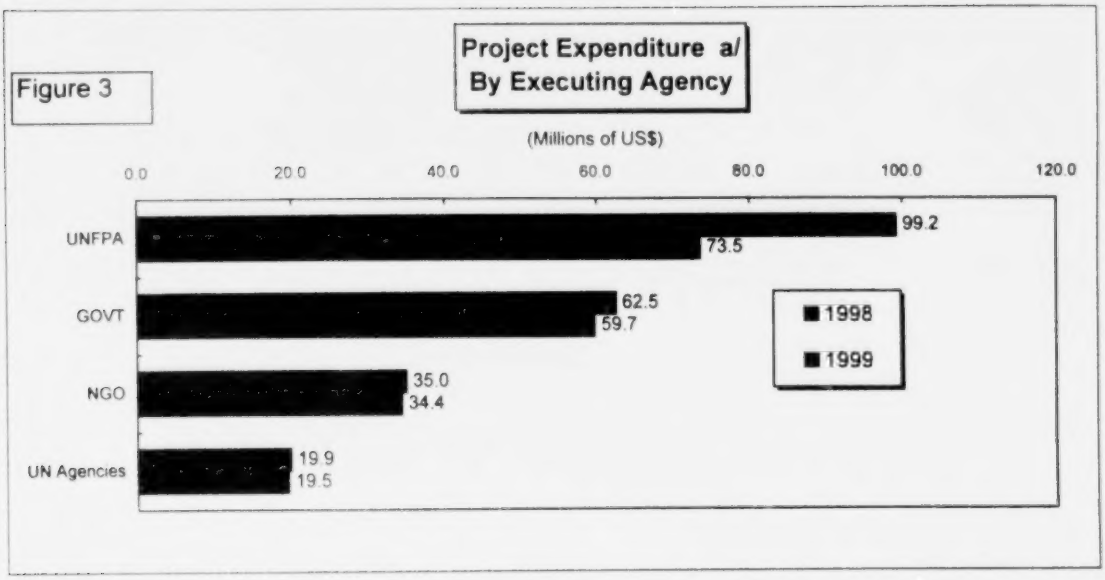


Figure 4

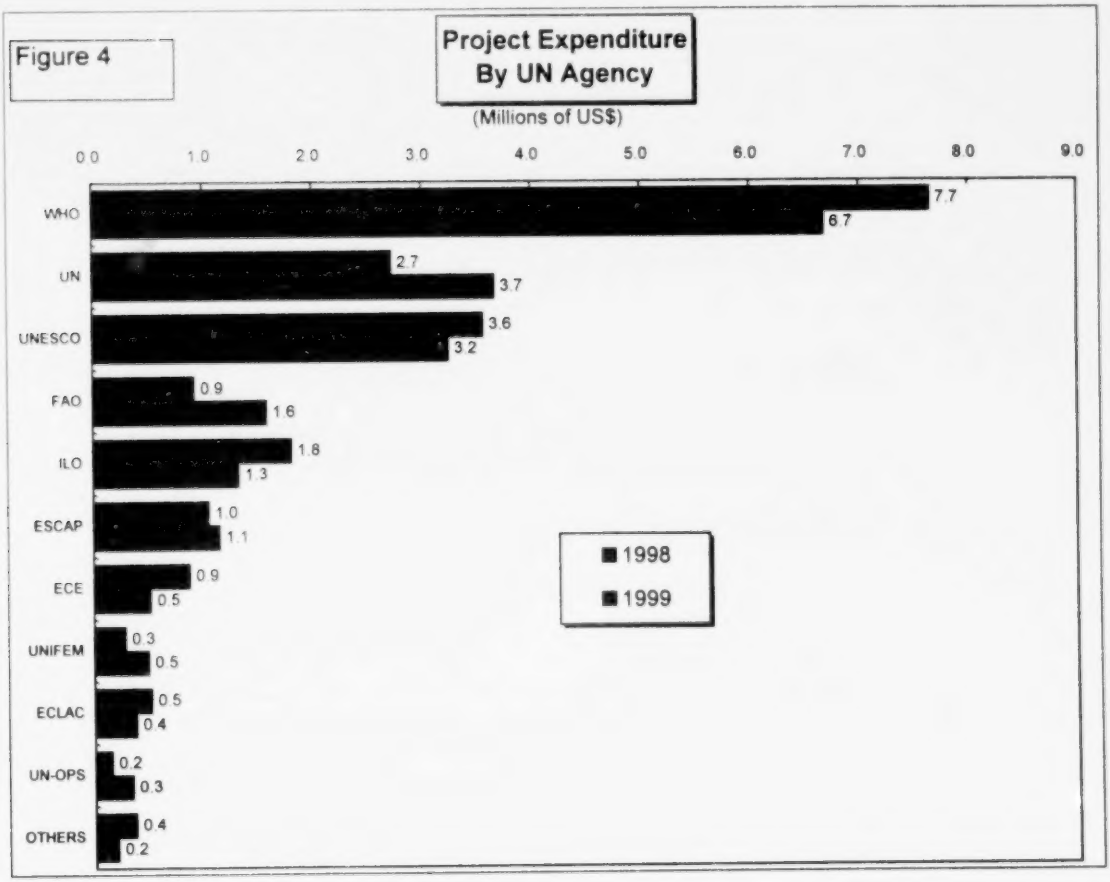


Figure 5

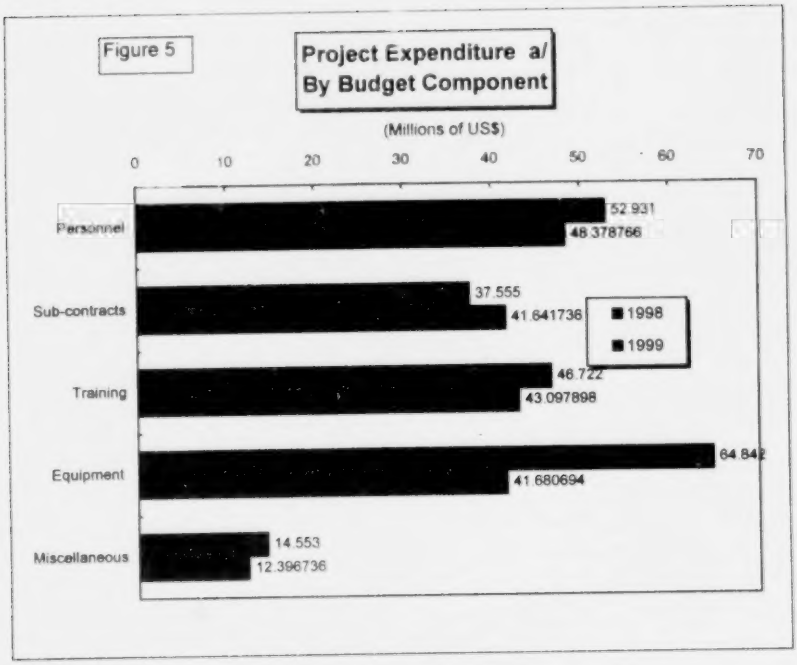
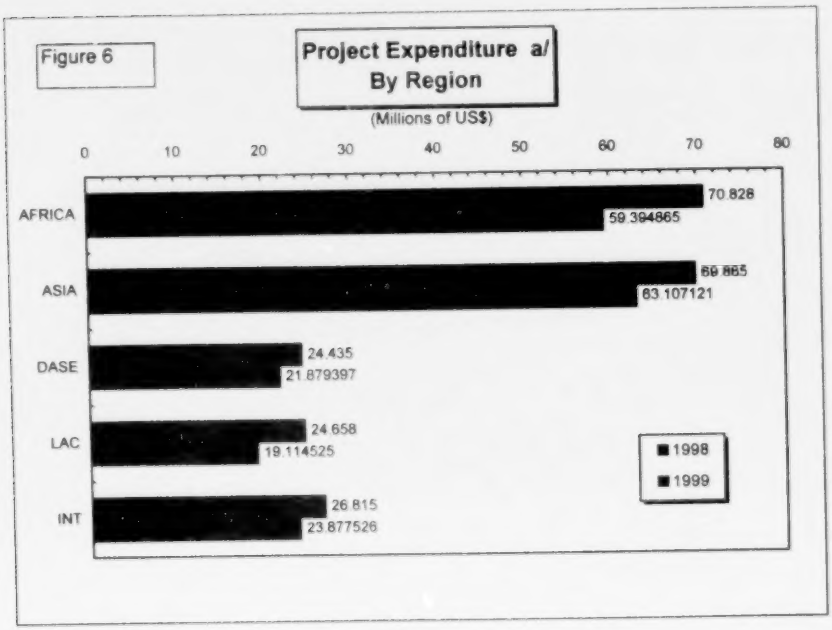


Figure 6



a/ Figures relate to UNFPA general fund only

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